

SENATE BILL REPORT

HB 2446

As of February 21, 2014

Title: An act relating to property tax assessment administration, simplifying procedures for obtaining an order for refund.

Brief Description: Simplifying procedures for obtaining an order for refund of property taxes.

Sponsors: Representatives Gregerson, Rodne, Carlyle, Dahlquist, Farrell, Springer, Freeman, Senn, Sullivan, Moscoso, Pettigrew, Magendanz, Pollet, Tarleton, Ryu, Stanford, Bergquist, Morrell and Tharinger.

Brief History: Passed House: 2/17/14, 96-0.

Committee Activity: Governmental Operations: 2/24/14.

SENATE COMMITTEE ON GOVERNMENTAL OPERATIONS

Staff: Sam Thompson (786-7413)

Background: A taxpayer who pays property tax in excess of the amount due may file a claim for a refund with the county treasurer. The taxpayer must file the claim within three years after the tax due date. The claim must be verified by the taxpayer or by the taxpayer's guardian, executor, or administrator. Finally, the claim must state the legal ground upon which the refund is claimed. A statute authorizes several grounds for refunds, including refunds for mistakes in property descriptions, clerical errors, failure to claim an exemption for seniors or disabled persons, and a reduction in assessed valuation following an appeal.

Summary of Bill: The requirement that a taxpayer file a claim to receive a property tax refund is eliminated in certain circumstances. A taxpayer is not required to file a claim for a refund that is based on the following:

- an order of a county board of equalization, the state Board of Tax Appeals, or a court of competent jurisdiction reducing assessed valuation of the property;
- a decision by a county treasurer or assessor within three years of the tax due date justifying the refund on several currently authorized grounds; or
- a decision by a county assessor or the Department of Revenue approving an application for an exemption filed within three years of the due date.

Appropriation: None.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

Fiscal Note: Available.

Committee/Commission/Task Force Created: No.

Effective Date: Ninety days after adjournment of session in which bill is passed.